UNITED STATES DISTRICT COURT SOUTHERN DISTRICT OF NEW YORK

Plaintiff,

MAGWITCH L.L.C.

Case No. 08 cv 2144 (LTS)

-V-

PUSSER'S INC., PUSSER'S LTD., PUSSER'S WEST INDIES LTD., and CHARLES S. TOBIAS

Defendant.

Rule 7.1 Statement

Pursuant to Federal Rule of Civil Procedure 7.1 [formerly Local General Rule 1.9] and to enable District Judges and Magistrate Judges of the Court to evaluate possible disqualification or recusal, the undersigned counsel for Pusser's Inc, Pusser's LTD, and Pusser's West Indies LTD (a private non-governmental party) certifies that the following are corporate parents, affiliates and/or subsidiaries of said party, which are publicly held.

- NONE -

Date:

March 3, 2007

Attorney Bar Code: GG-2857